

Town of Manchester

MILITARY EXCISE TAX EXEMPTION ORDINANCE

Enacted: 06/14/2012

Amended: _____

Attested Copy: _____

I. PURPOSE

The purpose of this ordinance is to establish by local ordinance a local option exemption for residents permanently stationed or deployed for military service outside the State of Maine.

II. AUTHORITY

- a. This ordinance is created in accordance with 35 M.R.S.A. § 1483-A
- b. This ordinance shall be known as the "Military Excise Exemption Ordinance" of the Town of Manchester.

III. VALIDITY AND SEVERABILITY

Should any section or provision of this ordinance be declared by any court to be invalid, such decision shall not affect the validity of any other section or provision of the ordinance.

IV. APPLICABILITY

- a. This ordinance is applicable to all residents who are on active duty serving in the United States Armed Forces and who is either permanently stationed at a military or naval post, station or base outside this State or deployed for military service for a period of more than 180 days.
- b. For purposes of this Ordinance, "United States Armed Forces" includes the National Guard and their Reserves of the United States Armed Forces.

V. GENERAL PROCEDURES

Residents must provide documentation that they are active duty military in the form of a designated municipal official certification from the commander of the residents' post, station or base, or from the commander's designated agent, that the resident is permanently stationed at that post, station or base or is deployed for military service for a period of more than 180 days.